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Dated: May 28, 2007

Signature: Frederick R. Handren
(Frederick R. Handren)

Docket No.: 3673-0161P
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Kazushige SUGIMOTO

Application No.: 10/712,095

Confirmation No.: 8209

Filed: November 14, 2003

Art Unit: 1732

**For: ATTITUDE ADJUSTING DEVICE FOR
SPHERE AND GOLF BALL
MANUFACTURING METHOD**

Examiner: E. H. Lee

Entered with RCE 6/27/07
MW 6/29/07

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

Do not enter before 6/1/07
MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 27, 2007, finally rejecting claims 7-12, Applicant submits herewith the following for entry in the above-identified U.S. patent application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.